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**IN THE UNITED STATES PATENT
AND TRADEMARK OFFICE**

Serial No. : 10/790,931

Applicants : Takemori TAKAYAMA et al.

Filed : March 1, 2004

For : ROLLING ELEMENT AND METHOD
OF PRODUCING THE SAME

Art Unit : 1742

Examiner : Deborah YEE

Docket No. : 04005/HG

Confirm. No.: 3234

Customer No.: 01933

AMENDMENT UNDER 37 CFR 1.116

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

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S I R :

This is in response to the Office Action mailed June 9, 2006, the term for response to which is extended three months by a PETITION FOR EXTENSION OF TIME being filed concomitantly herewith to expire on December 9, 2006. A Notice of Appeal is also being filed concomitantly herewith. Please amend the above-identified application as follows:

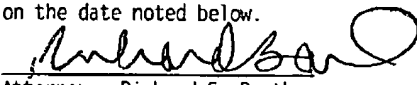
Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 12 of this paper.

REPLY UNDER 37 CFR 1.116
EXPEDITED PROCEDURE
TECHNOLOGY CENTER 1700

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TOTAL PAGES: 18
I hereby certify that this
paper is being facsimile
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on the date noted below.


Attorney: Richard S. Barth

Dated: December 8, 2006

In the event that this Paper
is late filed, and the
necessary petition for
extension of time is not filed
concurrently herewith, please
consider this as a Petition
for the requisite extension of
time, and to the extent not
tendered by Form PTO-2038
attached hereto, authorization to
charge the extension fee,
or any other fee required
in connection with this
Paper, to Account No. 06-1378.